

SECOND REGULAR SESSION

HOUSE BILL NO. 1073

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOSMER.

Pre-filed December 3, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2714L.011

AN ACT

To repeal sections 66.340 and 149.192, RSMo, and to enact in lieu thereof two new sections relating to local taxation of cigarettes and tobacco products.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 66.340 and 149.192, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 66.340 and 149.192, to read as follows:

66.340. The county council or other legislative authority of any [first class] county of **the**
2 **first classification** having a **charter form of government and** a population of over six hundred
3 thousand inhabitants, **and any county of the first classification without a charter form of**
4 **government and with more than two hundred forty thousand three hundred but less than**
5 **two hundred forty thousand four hundred inhabitants** is hereby authorized to impose a tax
6 on the sale of cigarettes made of tobacco or any substitute for tobacco not to exceed two and
7 one-half mills per cigarette sold in such county.

149.192. The general assembly hereby occupies and preempts the entire field of
2 legislation increasing the taxation of cigarettes and tobacco products to the complete exclusion
3 of any order, ordinance, or regulation by any political subdivision of this state, **except as**
4 **otherwise provided in section 66.340, RSMo.** Any future orders, ordinances, or regulations
5 in this field shall be null and void. No county, city, town, village, municipality, or other political
6 subdivision of this state shall adopt any order, ordinance, or regulation increasing the tax levied
7 on cigarettes and tobacco products. The tax levied by any county, city, town, village,
8 municipality, or other political subdivision of this state shall not exceed the amount of tax levied
9 on September 30, 1993.

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.